

NATIONAL SCIENCE FOUNDATION

Federal Funds

RESEARCH AND RELATED ACTIVITIES

For necessary expenses in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), and Public Law 86-209 (42 U.S.C. 1880 et seq.); services as authorized by section 3109 of title 5, United States Code; maintenance and operation of aircraft and purchase of flight services for research support; acquisition of aircraft; and authorized travel; \$3,409,450,000, to remain available until September 30, 2028: Provided, That of the amounts appropriated under this heading, not to exceed \$500,000,000 shall remain available until expended for polar research and operations support, and for reimbursement to other Federal agencies for operational and science support and logistical and other related activities for the United States Antarctic program: Provided further, That of the amounts in the preceding proviso, not less than \$109,310,000 shall be for U.S. Antarctic Logistical Support: Provided further, That receipts for scientific support services and materials furnished by the National Research Centers and other National Science Foundation supported research facilities may be credited to this appropriation.

Program and Financing (in millions of dollars)

Identification code 049-0100-0-1-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Biological Sciences	801	598	225
0002 Computer and Information Science and Engineering	945	1,004	346
0003 Engineering	749	615	185
0005 Geosciences	1,028	765	426
0006 Mathematical and Physical Sciences	1,562	1,324	515
0007 Social, Behavioral and Economic Sciences	222	154	.....
0008 Integrative Activities	507	801	182
0009 Office of International Science and Engineering	59	28	3
0010 Office of Polar Programs	593	787	497
0011 Technology, Innovation, and Partnerships	676	898	350
0013 Arctic Research Commission	2	5	1
0015 Mission Support Services	131	223	197
0016 Office of the Chief of Research Security Strategy and Policy	13	16	10
0017 National Center for Science and Engineering Statistics .....	.....	.....	44
0020 STEM Education .....	.....	.....	428
0091 Direct program activities, subtotal	7,288	7,218	3,409
0402 Spectrum Relocation Fund	8	2	.....
0491 Direct program activities, subtotal	8	2	.....
0799 Total direct obligations	7,296	7,220	3,409
0801 Research and Related Activities (Reimbursable)	85	125	120
0900 Total new obligations, unexpired accounts	7,381	7,345	3,529
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	142	48	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	142	.....	.....
1021 Recoveries of prior year unpaid obligations	89	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	232	48	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,177	7,177	3,409
1120 Appropriations transferred to other acct [049-0551]	-23	.....	.....
1160 Appropriation, discretionary (total)	7,154	7,177	3,409
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011-5512]	10	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	60	120	126
1701 Change in uncollected payments, Federal sources	20	.....	.....
1750 Spending auth from offsetting collections, disc (total)	80	120	126
1900 Budget authority (total)	7,244	7,297	3,535
1930 Total budgetary resources available	7,476	7,345	3,535
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-47	.....	.....
1941 Unexpired unobligated balance, end of year	48	.....	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14,407	13,733	12,899
3001 Adjustments to unpaid obligations brought forward, Oct 1	1	.....	.....
3010 New obligations, unexpired accounts	7,381	7,345	3,529
3011 Obligations ("upward adjustments"), expired accounts	81	.....	.....
3020 Outlays (gross)	-7,898	-8,179	-7,048

3040 Recoveries of prior year unpaid obligations, unexpired	-89	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-150	.....	.....
3050 Unpaid obligations, end of year	13,733	12,899	9,380
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-116	-114	-114
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired	-20	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	23	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-114	-114	-114
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14,291	13,619	12,785
3200 Obligated balance, end of year	13,619	12,785	9,266
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7,234	7,297	3,535
Outlays, gross:			
4010 Outlays from new discretionary authority	955	1,556	808
4011 Outlays from discretionary balances	6,875	6,587	6,214
4020 Outlays, gross (total)	7,830	8,143	7,022
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-84	-120	-126
4033 Non-Federal sources	-77	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-161	-120	-126
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-20	.....	.....
4052 Offsetting collections credited to expired accounts	100	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	81	.....	.....
4070 Budget authority, net (discretionary)	7,154	7,177	3,409
4080 Outlays, net (discretionary)	7,669	8,023	6,896
Mandatory:			
4090 Budget authority, gross	10	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	68	36	26
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	.....	.....
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	1	.....	.....
4160 Budget authority, net (mandatory)	10	.....	.....
4170 Outlays, net (mandatory)	67	36	26
4180 Budget authority, net (total)	7,164	7,177	3,409
4190 Outlays, net (total)	7,736	8,059	6,922

The Research and Related Activities appropriation enables the United States to provide leadership and promote progress across the expanding frontiers of scientific and engineering research and education.

The major research program activities of NSF are:

Biological Sciences.—This activity supports understanding how complex living systems function and interact with each other and with non-living systems, with research crossing scales from molecules to cells through organisms to ecosystems. This activity's investment portfolio includes projects on understanding the fundamental characteristics of biological energy systems; the changing dynamics of the biosphere; infrastructure and research resources such as databases, research centers, and observatories; and efforts to develop the next generation of biological researchers.

Computer and Information Science and Engineering.—This activity promotes the progress of computing, communication and information science and engineering research and education, and advances the development and use of advanced cyberinfrastructure across the science and engineering research enterprise; promotes understanding of the principles and uses of computing and information technology in society; and contributes to universal, trustworthy, transparent, and affordable participation in a knowledge-based economy.

Engineering.—This activity aims to grow and strengthen U.S. engineering capabilities in research fields including bioengineering, communica-

RESEARCH AND RELATED ACTIVITIES—Continued

tions systems, manufacturing innovation, quantum technologies, and other emerging technology domains.

Geosciences.—This activity is focused on understanding the many processes that affect the global environment and earth system through research in earth, ocean, atmospheric, and geospace sciences. This activity supports basic research, facilities and infrastructure, and workforce development that enable understanding of the integrated earth system including natural hazards such as wildfires, earthquakes, and windstorms, and critical minerals research.

Mathematical and Physical Sciences.—Research in this activity is directed at increasing understanding of natural laws and phenomena across the astronomical sciences, chemistry, materials sciences, mathematical sciences, and physics. Research support is available in multiple modalities ranging from multi-user facilities and mid-scale instrumentation to individual investigator awards, from sites for undergraduate research experiences to early career faculty development and collaborative efforts.

Social, Behavioral, and Economic Sciences.—This activity supports research, education, and infrastructure in the social, behavioral, cognitive, and economic sciences.

Office of International Science and Engineering (OISE).—This activity serves as the focal point of international activities at NSF. In addition to strategic funding and co-funding that targets catalytic partnerships and workforce-building international research opportunities, OISE advances NSF's global science leadership through extensive interactions with U.S. and global counterpart agencies and organizations.

Office of Polar Programs.—This activity supports Arctic and Antarctic research and operational science support and other related activities for United States polar research programs, including funding to support Federal agencies' logistical needs in the Arctic and Antarctica, research collaborations, and related activities supported by the United States Antarctic Program.

Integrative Activities.—This activity supports innovative, transdisciplinary team science, advanced research infrastructure, use-inspired research, and emerging national research priorities. This activity provides support for a federally funded Research and Development Center, the Science and Technology Policy Institute.

Technology, Innovation, and Partnerships (TIP).—This activity advances key technologies and addresses national, societal and geostategic challenges; accelerates the translation of research results from the lab to the market and society; and cultivates new education pathways leading to a skilled technical workforce comprising researchers, practitioners, technicians, entrepreneurs, and educators. TIP will accomplish these objectives by catalyzing strategic partnerships that link together academia, industry, government, nonprofits, civil society, and communities of practice to cultivate innovation ecosystems throughout the U.S., growing regional economies, creating the jobs of the future, and enhancing the Nation's long-term competitiveness.

Mission Support Services.—This activity provides for mission-related IT and Data Management investments that support the merit review process. In addition, this activity supports policy matters of NSF-wide scope and mission-related investments with broad programmatic benefit as well as cross-agency initiatives to which NSF is mandated to contribute.

Office of the Chief of Research Security Strategy and Policy (CRSP).—This activity supports investments to identify risks to the U.S. research enterprise and develop research security policy and best practices to address those risks. OCRSSP implements its mission through coordination within NSF and with other U.S. government (USG) agencies, the Office of Science and Technology Policy and the National Science and Technology Council (NSTC) as well as stakeholders from the domestic and international research communities.

National Center for Science and Engineering Statistics (NSCES).—NSCES is a principal statistical agency within NSF that has the statutory mandate to collect, acquire, analyze, report, and disseminate

objective information regarding the science and engineering enterprise in a global context.

STEM Education (EDU).—EDU supports research on science, technology, engineering, and mathematics (STEM) teaching and learning to provide the evidence base for improvements in education at all levels in the STEM disciplines. Advanced technological education programs strengthen student preparation for the high-technology workforce. These activities enhance both graduate and undergraduate education and training in STEM fields.

The *United States Arctic Research Commission (USARC)* is an independent agency, funded through NSF's appropriations. USARC promotes Arctic research and recommends national Arctic research policies to guide Federal agencies in developing and implementing their research programs in the Arctic region.

Object Classification (in millions of dollars)

Identification code 049-0100-0-1-999	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments	48	47	29
21.0 Travel and transportation of persons	6	6	4
25.1 Advisory and assistance services	233	229	103
25.2 Other services from non-Federal sources	15	15	9
25.3 Other goods and services from Federal sources	241	237	92
25.4 Operation and maintenance of facilities	314	309	143
25.5 Research and development contracts	10	10	10
25.7 Operation and maintenance of equipment	1	1	.....
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	6,428	6,365	3,018
99.0 Direct obligations	7,297	7,220	3,409
99.0 Reimbursable obligations	86	125	120
99.5 Adjustment for rounding	-2	.....	.....
99.9 Total new obligations, unexpired accounts	7,381	7,345	3,529

Employment Summary

Identification code 049-0100-0-1-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3	3	3

MAJOR RESEARCH EQUIPMENT AND FACILITIES CONSTRUCTION

For necessary expenses for the acquisition, construction, commissioning, and upgrading of major research equipment, facilities, and other such capital assets pursuant to the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), including authorized travel, \$172,950,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 049-0551-0-1-251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major Research Equipment and Facilities Construction	337	289	164
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	342	55	17
1011 Unobligated balance transfer from other acct [049-0106]	23	.....	.....
1021 Recoveries of prior year unpaid obligations	4	.....	.....
1070 Unobligated balance (total)	369	55	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	251	173
1121 Appropriations transferred from other acct [049-0100]	23	.....	.....
1160 Appropriation, discretionary (total)	23	251	173
1900 Budget authority (total)	23	251	173
1930 Total budgetary resources available	392	306	190
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	55	17	26
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	495	533	529

3010	New obligations, unexpired accounts	337	289	164
3020	Outlays (gross)	-295	-293	-277
3040	Recoveries of prior year unpaid obligations, unexpired	-4		
3050	Unpaid obligations, end of year	533	529	416
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	495	533	529
3200	Obligated balance, end of year	533	529	416

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	23	251	173
Outlays, gross:				
4010	Outlays from new discretionary authority		15	10
4011	Outlays from discretionary balances	295	271	260
4020	Outlays, gross (total)	295	286	270
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances		7	7
4180	Budget authority, net (total)	23	251	173
4190	Outlays, net (total)	295	293	277

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	23	251	173
Outlays	295	293	277
Legislative proposal, subject to PAYGO:			
Budget Authority			900
Outlays			54
Total:			
Budget Authority	23	251	1,073
Outlays	295	293	331

This appropriation supports the acquisition, construction, and commissioning of unique national research platforms and major and mid-scale research facilities and equipment.

Object Classification (in millions of dollars)

Identification code 049-0551-0-1-251	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	1	1	1
25.3 Other goods and services from Federal sources	31	27	27
25.4 Operation and maintenance of facilities	12	10	10
41.0 Grants, subsidies, and contributions	293	251	126
99.0 Direct obligations	337	289	164
99.9 Total new obligations, unexpired accounts	337	289	164

MAJOR RESEARCH EQUIPMENT AND FACILITIES CONSTRUCTION

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 049-0551-4-1-251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major Research Equipment and Facilities Construction			450
0900 Total new obligations, unexpired accounts (object class 31.0)			450

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		900
1930	Total budgetary resources available		900
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		450

Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		450
3020	Outlays (gross)		-54
3050	Unpaid obligations, end of year		396
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		396

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		900
Outlays, gross:			
4100	Outlays from new mandatory authority		54
4180	Budget authority, net (total)		900
4190	Outlays, net (total)		54

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) FOR AMERICA WORKFORCE AND EDUCATION FUND

Program and Financing (in millions of dollars)

Identification code 049-0108-0-1-251	2025 actual	2026 est.	2027 est.
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Obligations by program activity:				
0001	CHIPS for America Workforce and Education	75	50	50

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	25		
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	50	50	50
1900	Budget authority (total)	50	50	50
1930	Total budgetary resources available	75	50	50

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	21	87	90
3010	New obligations, unexpired accounts	75	50	50
3020	Outlays (gross)	-9	-47	-54
3050	Unpaid obligations, end of year	87	90	86
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	21	87	90
3200	Obligated balance, end of year	87	90	86

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	50	50	50
Outlays, gross:				
4100	Outlays from new mandatory authority		10	10
4101	Outlays from mandatory balances	9	37	44
4110	Outlays, gross (total)	9	47	54
4180	Budget authority, net (total)	50	50	50
4190	Outlays, net (total)	9	47	54

This appropriation enables the United States to provide leadership and promote progress for microelectronics workforce education and development activities.

Object Classification (in millions of dollars)

Identification code 049-0108-0-1-251	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.1	Advisory and assistance services	65	50	50
41.0	Grants, subsidies, and contributions	10		
99.9	Total new obligations, unexpired accounts	75	50	50

AGENCY OPERATIONS AND AWARD MANAGEMENT

For agency operations and award management necessary in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.); services authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles; uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; rental of conference rooms in the District of Columbia; and reimbursement of the Department of Homeland Security for security guard services; \$359,700,000, to remain available until September 30, 2028: Provided, That not to exceed \$8,280 is for official reception and representation expenses: Provided further, That contracts may be entered into under this heading in fiscal years 2027 and 2028 for maintenance and operation of facilities and for other services to be provided during the next fiscal year.

AGENCY OPERATIONS AND AWARD MANAGEMENT—Continued

Program and Financing (in millions of dollars)

Identification code 049-0180-0-1-251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Agency Operations and Award Management	448	355	360
0799 Total direct obligations	448	355	360
0801 Agency Operations and Award Management (Reimbursable)	5	10	10
0900 Total new obligations, unexpired accounts	453	365	370
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	448	355	360
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	10	10
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	5	10	10
1900 Budget authority (total)	453	365	370
1930 Total budgetary resources available	453	365	370
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	133	99	74
3010 New obligations, unexpired accounts	453	365	370
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-481	-390	-370
3041 Recoveries of prior year unpaid obligations, expired	-7		
3050 Unpaid obligations, end of year	99	74	74
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	131	96	71
3200 Obligated balance, end of year	96	71	71
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	453	365	370
Outlays, gross:			
4010 Outlays from new discretionary authority	370	301	305
4011 Outlays from discretionary balances	111	89	65
4020 Outlays, gross (total)	481	390	370
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5	-10	-10
4040 Offsets against gross budget authority and outlays (total)	-5	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	448	355	360
4080 Outlays, net (discretionary)	476	380	360
4180 Budget authority, net (total)	448	355	360
4190 Outlays, net (total)	476	380	360

This account funds NSF's scientific, professional, and administrative workforce; the physical and technological infrastructure necessary for a productive, safe, and secure work environment; and the essential business operations critical to NSF's administrative processes.

Object Classification (in millions of dollars)

Identification code 049-0180-0-1-251	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	225	190	193
11.3 Other than full-time permanent	17	11	11
11.5 Other personnel compensation	10	8	8
11.9 Total personnel compensation	252	209	212
12.1 Civilian personnel benefits	84	70	72
21.0 Travel and transportation of persons	2	4	8
22.0 Transportation of things	1		
23.1 Rental payments	14	23	4
23.2 Rental payments to others		1	

23.3	Communications, utilities, and miscellaneous charges	2		
25.1	Advisory and assistance services	60	24	33
25.2	Other services from non-Federal sources	27	12	23
25.3	Other goods and services from Federal sources	6	9	6
31.0	Equipment	1	1	
99.0	Direct obligations	447	355	358
99.0	Reimbursable obligations	5	10	10
99.5	Adjustment for rounding	1		2
99.9	Total new obligations, unexpired accounts	453	365	370

Employment Summary

Identification code 049-0180-0-1-251	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	1,471	1,227	1,227

OFFICE OF THE NATIONAL SCIENCE BOARD

For necessary expenses (including payment of salaries, authorized travel, hire of passenger motor vehicles, the rental of conference rooms in the District of Columbia, and the employment of experts and consultants under section 3109 of title 5, United States Code) involved in carrying out section 4 of the National Science Foundation Act of 1950 (42 U.S.C. 1863) and Public Law 86-209 (42 U.S.C. 1880 et seq.), \$3,050,000: Provided, That not to exceed \$2,500 shall be available for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 049-0350-0-1-251	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Office of the National Science Board	4	5	3
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	5	5	3
1930	Total budgetary resources available	5	5	3
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1		
3010	New obligations, unexpired accounts	4	5	3
3020	Outlays (gross)	-5	-5	-3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1		
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	5	5	3
Outlays, gross:				
4010	Outlays from new discretionary authority	4	4	2
4011	Outlays from discretionary balances	1	1	1
4020	Outlays, gross (total)	5	5	3
4180	Budget authority, net (total)	5	5	3
4190	Outlays, net (total)	5	5	3

This appropriation supports the National Science Board, which provides policy-making and related responsibilities for NSF and provides guidance on significant national policy issues in science and engineering research and education, as required by law.

Object Classification (in millions of dollars)

Identification code 049-0350-0-1-251	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	2	2	2
11.3	Other than full-time permanent	1	1	
11.9	Total personnel compensation	3	3	2
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services		1	

99.0	Direct obligations	4	5	3
99.9	Total new obligations, unexpired accounts	4	5	3

99.9	Total new obligations, unexpired accounts	24	24	18
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Employment Summary

Identification code 049-0350-0-1-251	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	16	16	13

Identification code 049-0300-0-1-251	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	85	66	66

STEM EDUCATION

Program and Financing (in millions of dollars)

Program and Financing (in millions of dollars)

Identification code 049-0300-0-1-251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General	24	24	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	24	24	18
1900 Budget authority (total)	24	24	18
1930 Total budgetary resources available	25	25	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	3
3010 New obligations, unexpired accounts	24	24	18
3020 Outlays (gross)	-24	-24	-19
3050 Unpaid obligations, end of year	3	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	3
3200 Obligated balance, end of year	3	3	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	24	24	18
Outlays, gross:			
4010 Outlays from new discretionary authority	21	20	15
4011 Outlays from discretionary balances	3	4	4
4020 Outlays, gross (total)	24	24	19
4180 Budget authority, net (total)	24	24	18
4190 Outlays, net (total)	24	24	19

Identification code 049-0106-0-1-251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 STEM Education (formerly Education and Human Resources)	1,269	950	.....
0100 Total Disc obligations	1,269	950	.....
0302 S-STEM Scholarships for STEM	52	200	113
0303 ITTEST grants for Mathematics, Science, or Engineering enrichment courses	166	66	38
0391 Total Mandatory Obligations (H-1B)	218	266	151
0799 Total direct obligations	1,487	1,216	151
0801 Education and Human Resources (Reimbursable)	6	10	.....
0900 Total new obligations, unexpired accounts	1,493	1,226	151
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	222	126	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	80	.....	.....
1010 Unobligated balance transfer to other accts [049-0551]	-23	.....	.....
1021 Recoveries of prior year unpaid obligations	132	.....	.....
1070 Unobligated balance (total)	331	126	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,172	938	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	168	151	151
1203 Appropriation (previously unavailable)(special or trust)	9	10	9
1232 Appropriation temporarily reduced	-10	-9	-9
1260 Appropriations, mandatory (total)	167	152	151
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	10	.....
1701 Change in uncollected payments, Federal sources	2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	6	10	.....
1900 Budget authority (total)	1,345	1,100	151
1930 Total budgetary resources available	1,676	1,226	151
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-57	.....	.....
1941 Unexpired unobligated balance, end of year	126	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,375	3,124	2,677
3010 New obligations, unexpired accounts	1,493	1,226	151
3011 Obligations ("upward adjustments"), expired accounts	10	.....	.....
3020 Outlays (gross)	-1,427	-1,673	-1,188
3040 Recoveries of prior year unpaid obligations, unexpired	-132	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-195	.....	.....
3050 Unpaid obligations, end of year	3,124	2,677	1,640
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-20	-20
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-20	-20	-20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,355	3,104	2,657
3200 Obligated balance, end of year	3,104	2,657	1,620
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,178	948	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	24	141	.....
4011 Outlays from discretionary balances	1,234	1,310	935
4020 Outlays, gross (total)	1,258	1,451	935

This appropriation provides agency-wide audit and investigative functions to (1) identify, review, and report on management and administrative deficiencies which create conditions for existing or potential instances of fraud, waste, and mismanagement; (2) pursue allegations and indicators of fraud, waste, abuse and misconduct; and (3) recommend criminal, civic and administrative actions when appropriate, consistent with the Inspector General Act of 1978.

Object Classification (in millions of dollars)

Identification code 049-0300-0-1-251	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	13	12	11
11.3 Other than full-time permanent	1	.....	.....
11.9 Total personnel compensation	14	12	11
12.1 Civilian personnel benefits	6	6	4
25.2 Other services from non-Federal sources	3	4	3
25.3 Other goods and services from Federal sources	1	1	.....
31.0 Equipment .....	.....	1	.....
99.0 Direct obligations	24	24	18

Identification code 049-0106-0-1-251	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,178	948	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	24	141	.....
4011 Outlays from discretionary balances	1,234	1,310	935
4020 Outlays, gross (total)	1,258	1,451	935

STEM EDUCATION—Continued
Program and Financing—Continued

Identification code 049-0106-0-1-251	2025 actual	2026 est.	2027 est.
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030 Federal sources	-6	-10	
4033 Non-Federal sources	-10		
4040 Offsets against gross budget authority and outlays (total)	-16	-10	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2		
4052 Offsetting collections credited to expired accounts	12		
4060 Additional offsets against budget authority only (total)	10		
4070 Budget authority, net (discretionary)	1,172	938	
4080 Outlays, net (discretionary)	1,242	1,441	935
Mandatory:			
4090 Budget authority, gross	167	152	151
Outlays, gross:			
4100 Outlays from new mandatory authority		9	9
4101 Outlays from mandatory balances	169	213	244
4110 Outlays, gross (total)	169	222	253
4180 Budget authority, net (total)	1,339	1,090	151
4190 Outlays, net (total)	1,411	1,663	1,188

Object Classification (in millions of dollars)

Identification code 049-0106-0-1-251	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.8 Personnel compensation: Special personal service pymts	7	6	1
21.0 Travel and transportation of persons	1	1	
25.1 Advisory and assistance services	16	15	
25.3 Other goods and services from Federal sources	2	2	
25.5 Research and development contracts	1	1	
41.0 Grants, subsidies, and contributions	1,460	1,191	150
99.0 Direct obligations	1,487	1,216	151
99.0 Reimbursable obligations	6	10	
99.9 Total new obligations, unexpired accounts	1,493	1,226	151

Trust Funds
DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 049-8960-0-7-251	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Donations, National Science Foundation	26	40	40
2000 Total: Balances and receipts	26	40	40
Appropriations:			
Current law:			
2101 Donations	-26	-40	-40
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 049-8960-0-7-251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 General Trust Fund	25	40	40
0900 Total new obligations, unexpired accounts (object class 41.0)	25	40	40
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	25	25

1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	24	25	25
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	26	40	40
1930 Total budgetary resources available	50	65	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	25	25	25
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	56	64	56
3010 New obligations, unexpired accounts	25	40	40
3020 Outlays (gross)	-16	-48	-50
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	64	56	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	56	64	56
3200 Obligated balance, end of year	64	56	46
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	26	40	40
Outlays, gross:			
4100 Outlays from new mandatory authority		24	24
4101 Outlays from mandatory balances	16	24	26
4110 Outlays, gross (total)	16	48	50
4180 Budget authority, net (total)	26	40	40
4190 Outlays, net (total)	16	48	50

This account consists of contributions from organizations and individuals to fund various efforts in science, research, and education supported by NSF.

ADMINISTRATIVE PROVISIONS
(INCLUDING TRANSFER OF FUNDS)

Not to exceed 5 percent of any appropriation made available for the current fiscal year for the National Science Foundation in this Act may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers. Any funds transferred to "Agency Operations Award Management" or "Major Research Equipment and Facilities Construction" shall not increase such accounts by more than 20 percent. Any transfer pursuant to this paragraph shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

The Director of the National Science Foundation (NSF) shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 30 days in advance of any planned divestment through transfer, decommissioning, termination, or deconstruction of any NSF-owned facilities or any NSF capital assets (including land, structures, and equipment) valued greater than \$2,500,000.

This title may be cited as the "Science Appropriations Act, 2027."

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
049-320000 Collections of Receivables from Canceled Accounts		1	1
049-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	-5	5	5
General Fund Offsetting receipts from the public	-5	6	6